

Go Digit General Insurance Limited

IRDAI Registration No. 158 dated 20 Sep 2017

As on 30 September 2022



Reconciliation of Profits from IGAAP to IFRS

in INR ('000)

Particulars	September 30, 2022	September 30, 2021
Profit as per IGAAP	(1,63,315)	(5,13,888)
Leases and Security deposit	(9,283)	(6,164)
Deferred Expense	8,73,949	4,70,141
Unrealised Gain/(loss) on Investments	(20,78,710)	23,69,294
Provision based on Expected credit Loss (ECL)	(16,955)	12,127
Deferred tax	2,20,488	(1,11,326)
Others	19,251	3,797
Profits as per IFRS	(11,54,575)	22,23,981

Reconciliation of Equity from IGAAP to IFRS

in INR ('000)

Particulars	September 30, 2022	March 31, 2022
Equity as per IGAAP	2,29,63,094	1,89,32,199
Leases and Security deposit	(53,786)	(44,503)
Deferred Expense	80,61,561	71,87,612
Unrealised Gain/(loss) on Investments	(10,28,857)	10,49,853
Provision based on Expected credit Loss (ECL)	(20,645)	(3,691)
Deferred tax	4,72,330	2,51,842
Others	75,429	56,162
Equity as per IFRS	3,04,69,126	2,74,29,474

Note :- Above financial information for 30 September 2022 and 30 September 2021 are based on management certified books and unaudited. Figures of 31 March 2022 are audited.